

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In Re:

POLAROID CORPORATION,  
*et al.*,

Debtors.

Chapter 11

Jointly Administered

Case No. 01-10864 (PJW)

U.S.B.C. - DISTRICT OF DELAWARE

POLAROID CORPORATION, ET. AL

CHAPTER 11 CASE NO: 01-10864 (PJW)

CLAIM NUMBER:

07060

**PROOF OF CLAIM OF THE UNITED STATES ON BEHALF OF  
THE UNITED STATES ENVIRONMENTAL PROTECTION AGENCY**

1. This Proof of Claim is filed by the Attorney General of the United States, on behalf of the Administrator of the United States Environmental Protection Agency ("EPA"). This Proof of Claim relates to the recovery, under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended ("CERCLA"), 42 U.S.C. §§ 9601-9675, of environmental response costs to be incurred by the United States.

2. Polaroid Corporation ("Debtor") is liable to reimburse the United States for the costs of actions taken and to be taken by the United States in response to releases and threatened releases of hazardous substances at a site in the State of Rhode Island as identified and described below. Debtor is liable under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a), as amended. Section 107(a) provides that four separate categories of persons are liable for the costs incurred by the United States when it responds to releases

and threatened releases of hazardous substances. One of those four categories of persons is:

any person who by contract, agreement, or otherwise arranged for disposal or treatment, or arranged with a transporter for transport for disposal or treatment, of hazardous substances owned or possessed by such person, by any other party or entity, at any facility or incineration vessel owned or operated by another party or entity and containing such hazardous substances.

42 U.S.C. § 9607(a)(3). The Debtor is a "person" within the meaning of Section 102(21) of CERCLA, 42 U.S.C. § 9601(21).

3. From the 1954 until 1986, the Peterson Puritan Superfund Site ("Site") was the location of an expansive landfill operation, including a 52 acre landfill "island" called the J.M. Mills Landfill, used for the disposal of wastes by, inter alia, the Debtor, K-Mart Corporation, Owens Corning, Armstrong and Kaiser Aluminum.

4. Debtor owns five facilities located in Norwood, Cambridge, Walfam, Needham and New Bedford, Massachusetts at which it generated hazardous substances. During the period from 1978 to 1979, hazardous substances were picked up from Debtor's Norwood, Cambridge, Walfam, Needham and New Bedford, Massachusetts facilities and brought to the Site for treatment and/or disposal.

5. The "hazardous substances," within the meaning of Section 101(14) of CERCLA, 42 U.S.C. § 9601(14), owned or possessed by Debtor were treated and/or disposed of at the Site. Hazardous substances like those owned or possessed by Debtor and taken to the Site for treatment or disposal have been found at the Site.

6. As a result of the treatment and disposal activities at the Site, there have been "releases" or threats of releases, within the meaning of Section 101(22) of CERCLA, 42 U.S.C. § 9601(22), of hazardous substances at the Site. EPA's investigations at the Site document that the surface and subsurface soils at, and groundwater beneath, the Site have become contaminated with hazardous substances.

7. The Site is a "facility" within the meaning of Section 101(9) of CERCLA, 42 U.S.C. § 9601(9). In 1983, EPA listed the Site on the National Priorities List, 40 C.F.R. Part 300, Appendix B ("NPL"), which is a list of hazardous waste sites nationwide that pose the greatest threat to public health, public welfare, and the environment. The NPL is established pursuant to Section 105(a) of CERCLA, 42 U.S.C. § 9605(a).

8. In response to releases or threats of releases of hazardous substances at the Site, EPA is conducting various response actions pursuant to Section 104 of CERCLA, 42 U.S.C. § 9604, including, *inter alia*, a Remedial Investigation and Feasibility Study ("RI/FS"), pursuant to an agreement with CCL Custom Manufacturing, Inc. Additionally, EPA conducted two removal actions at the Site in 1992 and 1997 respectively. The removal actions included the removal of drums and other wastes at the Site.

9. EPA has incurred "response costs," within the meaning of Section 101(25) of CERCLA, 42 U.S.C. § 9601(25), in responding to the release and threat of release of hazardous substances at the Site. The response costs incurred by EPA are not

inconsistent with the National Oil and Hazardous Substances Pollution Contingency Plan, under Section 107(a) of CERCLA, 42 U.S.C. § 9607(a) and 40 C.F.R. 300.

10. EPA is not seeking reimbursement of past costs associated with the RI/FS from Debtor.

11. EPA anticipates that additional response actions will be conducted at the Site and that it will continue to incur costs in connection with those response actions. EPA anticipates that it will issue a Record of Decision ("ROD") selecting the remedy for the Site and that it will thereafter perform the remedy for the Site based on the ROD. As the ROD has not been issued, the eventual cost of the remedy for the Site is unknown. However, at this time, EPA estimates that such remedy will cost approximately fifty million dollars.

12. Debtor is liable to the United States as a generator of hazardous substances which were disposed of at the Site from which there has been a release or threat of release of hazardous substances which has caused the incurrence of response costs.

13. Debtor is liable to the United States for future response costs at the Site.

14. Debtor's liability to the United States is joint and several with other liable parties.

15. No judgments have been rendered on the claim for response costs described herein.

16. No payments to the United States have been made by the Debtor on these claims.

17. This Proof of Claim is without prejudice to any right under 11 U.S.C. § 553 to set off, against this claim, debts owed (if any) to the Debtor or the Debtor's estate by this or any other federal agency.

18. No perfected security interests are held for these claims.

19. These claims are filed as general unsecured claims.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that I have this 25<sup>th</sup> day of July, 2002, caused copies of the foregoing Proof of Claim of the United States on Behalf of the United States Environmental Protection Agency to be delivered by overnight mail or first class mail, postage prepaid, to the following counsel of record and interested parties in this case:

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